



GREG FISHER
Mayor

ADRIA JOHNSON
Acting Director

Dear Property owner

Kentucky Revised Statutes (KRS) §132.012(1) and Louisville Metro Council Ordinance (LMCO) §38.09(1) define Abandoned Urban Property (**AUP**) as “Any vacant structure or vacant or unimproved lot or parcel of ground in a predominantly developed urban area which has been vacant or unimproved for a period of at least one year” **AND** which: [among other conditions]

- 1) Because it is dilapidated, unsanitary, unsafe, vermin infested or otherwise dangerous to the safety of persons, it is unfit for its intended use **or**
- 2) By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, **or** has become infested with rodents or other vermin.

Kentucky Revised Statutes §91.285 and Louisville Metro Code of Ordinances 38.09 provide for a separate tax classification for property determined to meet AUP criteria. AUP may be taxed at a higher rate than other property in Louisville Metro. It has been determined that the property identified above might have met the AUP definition for the period **January 1 – December 31, 2011**, and that the property will be taxed at a higher rate for the 2012 tax year.

If you believe your property did not meet the criteria listed above and was incorrectly classified, you must submit a **written appeal to the Vacant Property Review Commission**. Appeals can only be made on the basis that the property was incorrectly classified because it did not meet the criteria set out above. Regardless of the property's current condition, you must demonstrate that it did not meet the above criteria between January 1, 2011, and December 31, 2011. If you do not submit a written appeal, the tax classification for your property will reflect the AUP tax classification and you will be taxed accordingly.

Your written appeal should include a response to only ONE of the following fact situations:

1. If you **owned the property at anytime during 2011**, (January 1 – December 31, 2011,) provide the following information:
 - a) Name.
 - b) Mailing address with city/state/zip code.
 - c) Telephone number(s) with area code where you can be reached.
 - d) Fax number.
 - e) Explain the reason you believe the AUP tax classification does not apply to your property.
2. If you are **not currently the property owner or were not the property owner anytime during 2011**, (January 1 – December 31, 2011), provide the following information:
 - a) Name.
 - b) Mailing address with city/state/zip code.

- c) Telephone number(s) with area code where you can be reached.
 - d) Fax number.
 - e) Provide verification of sale (settlement statement and deed).
3. If you **purchased the property during 2011**, (January 1 – December 31, 2011), provide the following information:
- a) Name.
 - b) Mailing address with city/state/zip code.
 - c) Telephone number(s) with area code where you can be reached.
 - d) Fax number.
 - e) Provide verification of purchase (settlement statement and deed).
 - f) Provide current interior and exterior photos of the property. (Photos will not be returned).
 - g) Explain any work completed since date of purchase and estimated date of completion.
 - h) Explain intended or existing use of property.
 - i) Explain the reason you believe the AUP tax classification does not apply to your property.
4. If your property was **occupied during any part of 2011**, (January 1 – December 31, 2011), provide the following information:
- a) Documentation by a third-party that readily demonstrates the property was occupied, such as a copy of a utility bill which indicates utility **usage** (not just service) for anytime during January 1 – December 31, 2011, please submit documentation.
 - b) Explain the reason you believe the AUP tax classification does not apply to your property.

Appeals can only be made on the basis that the property was incorrectly classified in that it did not meet the criteria referenced on page one during January 1 – December 31, 2011. Appeals can be submitted either by mail **or** fax (**PLEASE DO NOT DO BOTH**) to the following:

Louisville Metro Community Revitalization
ATTN: AUP Staff
745 West Main Street, Suite 300
Louisville, Kentucky 40202-2633
Fax #: 502-574-4199

If you fax your appeal, please make sure your fax number is identified as you will receive confirmation we received your fax within 3-5 working days. If you do not receive confirmation, please call 502-574-4016.

Your appeal will be reviewed by members of the Vacant Property Review Commission. Based on the criteria referenced on page one of this letter if they determine the property was incorrectly classified during January 1 – December 31, 2011, they will request the AUP tax classification for the November 2012 tax bill be removed. If they determine the property met the criteria, your November 2012 property tax bill will reflect the AUP tax classification and you will be taxed accordingly.

Please address questions to "AUP staff" @ 574-4016.